

(3). THE SELLING VALUE OF LAND IS AN UNTAXED VALUE—every land owner is exempt from taxation on his investment, to the extent of the tax to which his land was subject at time of his purchase, and therefore, practically speaking, nearly all land is today owned free of tax.

The failure to recognize this distinction is, we believe, sufficient to account for the crookedness of present systems of taxation. Such recognition must lie at the very foundation of any just system of the future.

As this exemption of the present holder holds good today, so it will be true in future of each new purchase subsequently to the imposition of any new tax. It is in the very nature of things that the burden of a land tax cannot be made to survive a change of ownership.

In conclusion I wish to emphasize the fact, that, because the burden of a land tax cannot be made to survive a change of ownership, it follows that a new tax burden if imposed today would in one generation, by sale or by inheritance, cease to be a burden. If all taxes are finally collected from the land owner he will then be the only man burdened with a tax. If another generation serves to let his successor out from under the burden who will remain under it? Ground rent, economic rent, being an equivalent for value received, is not a burden, and if all taxes are ultimately taken from rent, it follows that in the course of two or three generations taxation may cease entirely from being a burden to any one. Thus while *now* the promised land is in full view to those who have eyes to see, *then* the tax millennium will have come!

OUR CAUSE IN CHINA.

(For the Review.)

By GUSTAVE BUSCHER.

In No. 260 of the *Mercure de France*, Paris, I found an interesting article headed: *Le Programme des democrates socialistes Chinois*. I began to read it, expecting to find another endless talk about the surplus value theory and many other like interesting things in which learned socialists indulge. Happily my expectations were disappointed. I soon found the name of Henry George mentioned and began to be interested in the paper. It turned out that the Chinese social democrats, as the author styles the radical reformers in China, are quite another sort of thinkers, more businesslike, more sober and practical, and influenced more by the philosophy of Progress and Poverty than by *Das Kapital*. Success to China.

By special permission of the author of the article in the *Mercure de France* I am able to give in the following lines an extract, partly a literal translation of his article. The author, Mr. Albert Maybon, has translated the speech of Souen-Yi-Sien, which forms the chief part of his article, directly from Chi-

nese into French as part of his book, *La Politique Chinoise*, which is to be published next month, and which will be interesting reading to social reformers.

The author first states that the present revolutionary movement in China is in no way connected with the efforts of the Chinese reformers who ten years ago had succeeded for a short while in getting at the top and realizing some of their ideals. But they were mere intellectuals, educated in Europe and without root in the mass of the people. After a hundred days of timid and untimely playing with the legislative machinery they lost their influence upon the Emperor, their power, and in some cases their heads. They have not been heard of since.

The present revolutionary party is organized quite otherwise. It seeks to interest the people, to plant the germ of revolt in the heart of the masses. Its organ is the paper *Ming Pao* (People's Journal), appearing in Tokyo, and has for its motto: "Liberty, Equality, Fraternity." Its leader is Souen-Yi-sien, a man who has travelled in Europe and studied in many places. In 1896 he was caught in Portland Place, in London, and held by the servants of the Chinese Ambassador, but public opinion forced his release. On the 16th of January, 1907, he outlined in Tokyo before a meeting of more than 5000 Chinese the plan and aim of his work. The meeting was organized by the Chinese students organization in connection with the editors of the above-mentioned paper *Ming Pao*, and was a great success. From the translation of Souen-Yi-Siens speech in the *Mercure de France* I extract the following:

Souen-Yi-sien first declared that *Ming Pao* (the organ of his party) had tried to develop and to make clear to the Chinese people three great principles. First, the principle of race sovereignty, secondly, the principle of self-government, and thirdly, the principle of social reform. Upon these three principles the regeneration of China will have to proceed.

1. THE SOVEREIGNTY OF RACES.—Everybody knows that the Manchos have been for 260 years masters of China. But a people should not be governed by a foreign race. If our people are governed by foreign rulers it is as if we had no native country and our empire is not ours. Where is our land, where is our liberty? We are slaves; we have lost our land. We are the fourth part of the population of the earth; we are the most ancient civilized people and yet today we are slaves. Is it not astounding?

The sovereignty of races means for the Chinese that the Chinese people shall govern itself and the Manchos leave China.

Can you accept to remain slaves? Our forefathers were not content to submit to the Manchos. Shut your eyes and think! Our ancestors shed their blood, they have covered the field of battle with their corpses. Are we worthy of those who have in such a way fulfilled their duty?

Think of it once more! The Manchos have taken from us our independence and they have worked laboriously to make our people ignorant. The Chinese have never submitted to the Manchos; there have been revolutions time and again until this day, when the tide of revolution is advancing.

The cause of this revolution is our will not to tolerate any longer the reign of the Manchoos in our land. We are determined to uproot their power and to re-establish our national independence; but we have no hatred against the Manchoos as such; we hate nobody except those who do harm to the people of China. If our enemies do not employ physical force against us we will have no reason to employ physical force against them.

At the invasion of the Manchoos in China there were cities where for ten days the massacre did not come to an end. We shall not commit such a crime against humanity; but we cannot live together with our enemies in our country, and if they will not abdicate revolution is inevitable.

2. SELF GOVERNMENT OF THE PEOPLE.—For some thousand years China has been governed as an absolute monarchy. Equal and free citizens cannot support such a form of government; but if we decide to make an end of this, it is not enough to appeal to patriotic sentiments only.

When the first emperor of the Chinese dynasty of the Ming had driven out of China the Mongols he restored China's integrity, but he re-established order on the basis of an absolute monarchy. Three hundred years later China fell a victim to the attack of the Manchoos which proved that the state was weak and unable to resist. Therefore without a radical and profound change in the constitution there will be no progress * * * *

Both these ends (driving out the Manchoos and abolishing absolute monarchy) must be linked together. The result of our revolution must be a democratic constitution for China.

Formerly the aim of our revolutions has been to substitute one emperor for another. If we had no other end in view China would be lost. But our country must no longer be considered as the property of a single individual. To-day the foreigners are greedy after China. Therefore we are called upon more than ever to establish a true government by the people.

3. THE SOCIAL QUESTION IN CHINA.—Both the foregoing questions are of urgent necessity. But we must look farther. We must also study the social question. In Europe and in America this question will be extremely difficult to solve. In China it is still in its infancy, but it will surely become a grave question. Therefore we must, if we undertake a political revolution, take care to ameliorate the condition of the people to prevent a social revolution.

The progress of civilization dates back from the moment when man substituted mechanical forces for his muscular powers. In the old age a farmer used to produce only the nourishment for a few persons; to-day a few can produce food for a thousand. Famine is no more feared to-day, but over-production is the constant dread. To ameliorate this state of things as much as possible commerce is encouraged and exports are sought after. It is the same in Europe as in America. The more the nations acquire, the more poverty grows. There are few rich people, but many poor in England. Wealth belongs only to the few.

This state of things has bred socialism. The socialists condemn the

inequality of opportunities. But there are so many kinds of socialists that their doctrine is not the same for all.

In Europe as well as in America the social revolution is inevitable. But as the social question arises out of the development of civilization we in China are still in time to prevent its birth * * * * We cannot oppose social evolution. Industrial civilization has its advantages and its drawbacks, and the rich people in Europe and America have acquired the former and have left the latter to the poor. The same state of things tends to impose itself upon China, but if we act in time, the fight against capitalism will be much easier in China than in the countries of Western civilization.

If these countries have difficulty in solving the social question it is because they have not known how to solve the land question.

As civilization progresses, the value of land goes up. A hundred years ago the population of England was not more than ten millions. To-day population has increased threefold, but agriculture does not produce enough for two months. The rich Englishmen have turned the fields into meadows and deer forests; they have increased their profits and collect their rents without difficulty. Agriculture has been destroyed. The people have turned to other work in order to live. But all industry is in the hands of the rich and all workingmen are at their mercy. Equality does not exist; it is only a word. * * * *

In China capitalism has not yet appeared. For a thousand years the value of land has been much the same in this country. But after the revolution it will not remain thus. If already in Hong-kong and Changhai the value of land has increased a hundredfold it is due to the development of civilization and increased facilities of communication. The more improvements increase the more the value of land advances. Fifty years ago the land at Whampoa (8 miles from Canton) had no value; to-day it is worth millions. In this way the rich grow richer and the poor poorer.

In ten years the social question will become more urgent, and it will grow every day in importance. We cannot leave it alone; later on it will be impossible to solve it. For this reason we must attack it to-day.

There are different systems among the socialists, as to the solution of the social question. The solution, I believe, begins with the valuation of the land. For instance if a landowner had a piece of land worth 1000 piasters, the value could be fixed to-day at 1000 piasters, but if the value should go up to 10,000 piasters the owner would receive 2,000 and 8000 would go to the state. The abuses of the rich who have monopolized the soil would disappear. It would be a simple and easy way of reform.

In Europe as well as in America the value of land is at its highest and it is impossible to fix the value exactly, because there is no valuation. In the countries where the value of land is not yet high it is still time to act. It is for this reason that the Germans in Kiaotchau and the Dutch in Java have obtained such good results. In China civilization has not yet made such progress and the value of land is not yet high; therefore the social reform will be easy in our country.

After having instituted this reform, the more civilization progresses the more our country's riches will grow and increase and financial difficulties cease to harass us. We will abolish the crushing taxes of to-day, the cost of living will be lowered, the people will be better off, and financial abuses will exist no more. Everything will have changed.

In Europe, in America and in Japan the weight of taxes is heavy for the people. In China after the revolution there will be no taxes for anybody; there will only be the land tax and that will be enough to make China the richest nation on earth. * * * * Then we will not imitate others; we will be an example to others. Our revolution will be imitated by all civilized nations. In a word the end of our revolution will be to secure the happiness of all.

We strive for national independence because we cannot tolerate that a handful of Manchos shall have a monopoly of all advantages; we aim at a political change, because we will not tolerate that a single man, the emperor, shall have a monopoly of government, and we strive for a social revolution because we do not wish that a handful of rich idlers monopolize all the riches of our land.

If we fail in any of one of these three ends we shall do wrong to our special task.

This speech of Souen-Yi-Sien was greeted with great applause by the meeting and it must have been powerful and impressive. The speaker was expelled for it from Japan by the Japanese government in order to please the Chinese dynasty.

Souen-Yi-Sien generally lives at Singapore, sometimes at Hong-kong and Hanoi. But though not on the field of events, he is the head and leader of the revolution, which, according to the translator, has already spread over six provinces. He has also issued a revolutionary manifesto for the common people which declares that social reform must be based upon the valuation of the land. It further informs the foreign powers that the revolutionary government will recognize the treaties concluded and debts incurred by the Chinese government up to the present time, but that it will not recognize debts incurred nor treaties concluded hereafter. It declares that the efforts of the revolutionary movement tend to bring about liberty, equality, fraternity. Also this manifesto shows a clever and practical mind. It is reproduced in the article in the *Mercure de France* in extenso.

Mr. Maybon, the translator, adds that the Chinese empire will soon be the theatre of great events.

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THE real source of weakness in a reform movement is generally the class of cultivated men who, either through moral cowardice or a fatuous seeking after the reputation of amiability, refuse to stand out for what they know to be just.—*Chicago Single Tax Club*.